

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Wes-Del Community Schools (1885)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$2,627,821	\$2,576,331	\$2,484,538	\$2,541,578	-0.8%	2.3%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$309,780	\$395,831	\$167,692	\$418,932	7.8%	149.8%
Group Health Insurance	222	\$240,831	\$272,622	\$145,612	\$258,799	1.8%	77.7%
Teacher Retirement Fund, After 7-1-95	216	\$193,989	\$209,465	\$212,441	\$225,947	3.9%	6.4%
Social Security Certified	212	\$188,842	\$185,696	\$179,974	\$183,497	-0.7%	2.0%
Non - Certified Salaries	120	\$160,583	\$156,330	\$107,583	\$116,345	-7.7%	8.1%
Transfer Tuition to Other School Corps Within State	561	\$30,265	\$75,748	\$54,933	\$63,798	20.5%	16.1%
Textbooks	630	\$87,195	\$79,192	\$138,196	\$62,400	-8.0%	-54.8%
Licensed Employees	135	\$44,095	\$53,915	\$64,178	\$54,206	5.3%	-15.5%
Other Employee Benefits	241 - 290	\$44,456	\$43,001	\$44,178	\$43,927	-0.3%	-0.6%
Telephone	531	\$11,668	\$6,107	\$24,503	\$26,404	22.6%	7.8%
Instructional Programs Improvement Services	312	\$1,500	\$305	\$27,459	\$19,505	89.9%	-29.0%
Stipends	131	\$18,589	\$14,563	\$25,728	\$14,198	-6.5%	-44.8%
Teacher Retirement Fund, Prior to 7-1-95	215	\$22,926	\$18,316	\$16,012	\$12,697	-13.7%	-20.7%
Social Security Noncertified	211	\$16,328	\$15,272	\$12,203	\$12,527	-6.4%	2.6%
Public Employees Retirement Fund	214	\$11,144	\$13,689	\$11,422	\$12,134	2.2%	6.2%
Library Books	640	\$5,992	\$19,050	\$11,914	\$11,746	18.3%	-1.4%
Operational Supplies	611	\$14,698	\$15,480	\$10,741	\$10,534	-8.0%	-1.9%
Equipment	730	\$3,025	\$7,697	\$35	\$5,602	16.7%	15779.6%
Other Professional and Technical Services	319	\$3,649	\$13,660	\$6,970	\$4,397	4.8%	-36.9%
Other Supplies and Materials	615, 660 - 689	\$3,876	\$1,797	\$2,320	\$1,947	-15.8%	-16.1%
Dues and Fees	810	\$0	\$0	\$4,655	\$1,396	NA	-70.0%
Periodicals	650	\$1,779	\$5,084	\$2,524	\$640	-22.6%	-74.6%
Travel	580	\$802	\$191	\$384	\$545	-9.2%	41.9%
Repairs and Maintenance Services	430	\$1,326	\$1,908	\$1,396	\$450	-23.7%	-67.7%
Computer Hardware	741	\$35,000	\$0	\$0	\$0	-100.0%	NA
Workers Compensation Insurance	225	\$14,900	\$21,371	\$15,623	\$0	-100.0%	-100.0%
Staff Services	314	\$0	\$1,350	\$0	\$0	NA	NA
Unemployment Insurance	230	\$4,107	\$0	\$0	\$0	-100.0%	NA
Other Communication Services	533 - 539	\$15,073	\$17,587	\$1,979	\$0	-100.0%	-100.0%
Student Academic Achievement Total		\$4,114,240	\$4,221,556	\$3,775,195	\$4,104,150	-0.1%	8.7%
Student Instructional Support							
Certified Salaries	110	\$385,256	\$356,272	\$366,725	\$406,352	1.3%	10.8%
Non - Certified Salaries	120	\$137,324	\$163,176	\$171,955	\$155,778	3.2%	-9.4%
Group Health Insurance	222	\$80,037	\$94,120	\$46,827	\$95,898	4.6%	104.8%
Teacher Retirement Fund, After 7-1-95	216	\$28,824	\$30,816	\$30,944	\$31,531	2.3%	1.9%
Social Security Certified	212	\$28,375	\$26,398	\$27,249	\$29,300	0.8%	7.5%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Wes-Del Community Schools (1885)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Public Employees Retirement Fund	214	\$10,104	\$14,629	\$17,786	\$17,126	14.1%	-3.7%
Other Employee Benefits	241 - 290	\$7,846	\$8,497	\$10,253	\$11,460	9.9%	11.8%
Social Security Noncertified	211	\$10,388	\$11,349	\$12,729	\$10,971	1.4%	-13.8%
Travel	580	\$4,339	\$2,488	\$3,410	\$2,871	-9.8%	-15.8%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,384	\$2,340	\$2,338	\$2,521	1.4%	7.8%
Stipends	131	\$4,785	\$519	\$8,863	\$2,425	-15.6%	-72.6%
Water and Sewage	411	\$1,082	\$952	\$1,607	\$1,290	4.5%	-19.7%
Operational Supplies	611	\$3,953	\$2,723	\$4,101	\$1,091	-27.5%	-73.4%
Pupil Services	313	\$24,520	\$3,000	\$1,950	\$0	-100.0%	-100.0%
Workers Compensation Insurance	225	\$1,150	\$1,900	\$1,762	\$0	-100.0%	-100.0%
Other Supplies and Materials	615, 660 - 689	\$0	\$0	\$440	\$0	NA	-100.0%
Unemployment Insurance	230	\$0	\$0	\$583	\$0	NA	-100.0%
Advertising	540	\$0	\$0	\$411	\$0	NA	-100.0%
Student Instructional Support Total		\$730,366	\$719,178	\$709,934	\$768,615	1.3%	8.3%
Overhead and Operational							
Non - Certified Salaries	120	\$669,805	\$667,399	\$660,532	\$685,899	0.6%	3.8%
Vehicles	731	\$170,207	\$170,207	\$170,207	\$251,484	10.3%	47.8%
Food Purchases	614	\$205,105	\$196,052	\$189,636	\$186,737	-2.3%	-1.5%
Computer Hardware	741	\$178,552	\$284,737	\$169,568	\$174,603	-0.6%	3.0%
Other Public or Private Utility Services	419	\$160,339	\$177,041	\$163,983	\$163,840	0.5%	-0.1%
Certified Salaries	110	\$171,330	\$170,175	\$153,720	\$143,218	-4.4%	-6.8%
Group Health Insurance	222	\$118,438	\$117,125	\$88,883	\$136,095	3.5%	53.1%
Operational Supplies	611	\$121,109	\$114,255	\$150,156	\$123,844	0.6%	-17.5%
Insurance	520	\$49,985	\$43,891	\$51,251	\$74,457	10.5%	45.3%
Public Employees Retirement Fund	214	\$47,769	\$55,658	\$66,432	\$73,689	11.4%	10.9%
Gasoline and Lubricants	613	\$80,080	\$82,688	\$84,248	\$61,946	-6.2%	-26.5%
Repairs and Maintenance Services	430	\$42,074	\$55,581	\$58,734	\$53,993	6.4%	-8.1%
Social Security Noncertified	211	\$50,576	\$49,801	\$49,641	\$51,264	0.3%	3.3%
Water and Sewage	411	\$22,693	\$29,798	\$36,458	\$32,641	9.5%	-10.5%
Equipment	730	\$10,103	\$12,320	\$37,233	\$31,629	33.0%	-15.0%
Heating and Cooling for Buildings - Electricity	621	\$9,439	\$1,891	\$27,044	\$30,263	33.8%	11.9%
Telephone	531	\$36,308	\$28,478	\$21,890	\$26,721	-7.4%	22.1%
Other Supplies and Materials	615, 660 - 689	\$19,598	\$21,865	\$15,381	\$19,170	-0.6%	24.6%
Teacher Retirement Fund, After 7-1-95	216	\$16,153	\$14,747	\$15,192	\$16,662	0.8%	9.7%
Social Security Certified	212	\$12,723	\$12,761	\$11,603	\$11,749	-2.0%	1.3%
Board Member Compensation	115	\$10,000	\$10,000	\$10,000	\$10,000	0.0%	0.0%
Dues and Fees	810	\$11,506	\$10,233	\$10,424	\$8,661	-6.9%	-16.9%
Removal of Refuse and Garbage	412	\$7,600	\$8,593	\$8,260	\$8,085	1.6%	-2.1%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Wes-Del Community Schools (1885)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Board of Education Services	318	\$3,810	\$4,696	\$5,245	\$7,410	18.1%	41.3%
Tires and Repairs	612	\$2,756	\$2,849	\$4,524	\$7,281	27.5%	61.0%
Postage and Postage Machine Rental	532	\$7,875	\$7,393	\$7,746	\$7,156	-2.4%	-7.6%
Travel	580	\$9,584	\$9,258	\$6,641	\$5,863	-11.6%	-11.7%
Printing and Binding	550	\$6,173	\$5,521	\$9,318	\$5,819	-1.5%	-37.6%
Data Processing Services	316	\$3,891	\$2,776	\$2,714	\$5,225	7.6%	92.5%
Other Communication Services	533 - 539	\$1,359	\$3,780	\$2,785	\$4,768	36.8%	71.2%
Other Employee Benefits	241 - 290	\$4,496	\$10,609	\$4,046	\$4,758	1.4%	17.6%
Workers Compensation Insurance	225	\$8,281	\$9,500	\$10,330	\$4,301	-15.1%	-58.4%
Heating and Cooling for Buildings - Gas	622	\$0	\$0	\$3,221	\$4,102	NA	27.3%
Nonlicensed Employees	136	\$1,809	\$2,855	\$2,922	\$3,994	21.9%	36.7%
Overtime Salaries	140	\$6,980	\$2,347	\$3,785	\$3,837	-13.9%	1.4%
Stipends	131	\$5,522	\$0	\$10,923	\$3,076	-13.6%	-71.8%
Bank Service Charges	871	\$3,005	\$2,671	\$2,780	\$3,063	0.5%	10.2%
Licensed Employees	135	\$2,601	\$2,658	\$3,659	\$2,988	3.5%	-18.3%
Advertising	540	\$1,501	\$1,524	\$1,823	\$2,052	8.1%	12.6%
Entertainment	240	\$0	\$3,492	\$1,424	\$2,001	NA	40.6%
Pre-2008 Object Code - Temporary Salaries	130	\$1,811	\$1,801	\$1,621	\$1,970	2.1%	21.5%
Other Purchased Services	593	\$4,297	\$1,333	\$1,913	\$1,205	-27.2%	-37.0%
Light and Power - Other Than Heating and Cooling	625	\$547	\$731	\$981	\$1,149	20.4%	17.2%
Miscellaneous Objects	876 - 899	\$33,311	\$0	\$0	\$0	-100.0%	NA
Content	747	\$520	\$0	\$0	\$0	-100.0%	NA
Unemployment Insurance	230	\$4,364	\$0	\$0	\$0	-100.0%	NA
Improvements Other Than Buildings	715	\$97	\$35	\$0	\$0	-100.0%	NA
Professional Development	748	\$2,500	\$0	\$500	\$0	-100.0%	-100.0%
Overhead and Operational Total		\$2,338,580	\$2,411,123	\$2,339,377	\$2,458,668	1.3%	5.1%
Non Operational							
Construction Services	450	\$0	\$0	\$51,986	\$1,029,222	NA	1879.8%
Buildings	720	\$299,500	\$599,000	\$598,000	\$602,000	19.1%	0.7%
Improvements Other Than Buildings	715	\$177,896	\$143,126	\$70,101	\$125,519	-8.3%	79.1%
Rentals	440	\$84,359	\$80,046	\$59,776	\$89,103	1.4%	49.1%
Non - Certified Salaries	120	\$54,973	\$58,741	\$56,387	\$50,417	-2.1%	-10.6%
Textbooks	630	\$0	\$8,945	\$18,359	\$21,378	NA	16.4%
Equipment	730	\$11,417	\$18,118	\$10,369	\$19,332	14.1%	86.5%
Professional Development	748	\$5,300	\$5,000	\$5,000	\$5,000	-1.4%	0.0%
Social Security Noncertified	211	\$4,191	\$4,495	\$4,314	\$3,929	-1.6%	-8.9%
Redemption of Principal	831	\$255,000	\$0	\$0	\$0	-100.0%	NA
Interest	832	\$148,025	\$0	\$0	\$0	-100.0%	NA

Trends in School Corporation Expenditures by Object
Biannual Financial Report Data
Wes-Del Community Schools (1885)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Repairs and Maintenance Services	430	\$7,306	\$9,312	\$3,382	\$0	-100.0%	-100.0%
Operational Supplies	611	\$206	\$25	\$0	\$0	-100.0%	NA
Pupil Services	313	\$3,500	\$0	\$0	\$0	-100.0%	NA
Unemployment Insurance	230	\$140	\$234	\$0	\$0	-100.0%	NA
Non Operational Total		\$1,051,812	\$927,043	\$877,673	\$1,945,900	16.6%	121.7%
Grand Total		\$8,234,998	\$8,278,900	\$7,702,178	\$9,277,333	3.0%	20.5%